

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

- and -

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:	:	X
	:	Chapter 11
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
	:	Jointly Administered
		X

**SECOND ORDER SUSTAINING LIQUIDATING TRUST'S SEVENTH OMNIBUS
OBJECTION TO CLAIMS (REDUCTION OF CERTAIN PARTIALLY INVALID
CLAIMS, DISALLOWANCE OF CERTAIN INVALID CLAIMS AND
RECLASSIFICATION OF CERTAIN INCORRECTLY CLASSIFIED CLAIMS)**

THIS MATTER having come before the Court¹ on the Liquidating Trust's Seventh Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C through L attached to the Objection be reduced, disallowed or reclassified for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED as to the Claims identified on Exhibit A and Exhibit B as attached hereto.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are modified for all purposes in these bankruptcy cases in the manner stated in Exhibit C.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

4. The Court will conduct a status conference on August 22, 2011 at 2:00 p.m. for all Claims identified on Exhibit C attached hereto.

5. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP

Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

EXHIBIT A

DISALLOWED CLAIMS					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
29-Jun-09	13831	Innovative Marketing Solutions LLC 5244 Chappell Ridge Pl Glen Allen, VA 23059		\$35,000 (administrative)	Circuit City Stores, Inc. 08-35653

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRI)

EXHIBIT B

CLAIMS TO BE RECLASSIFIED AND/OR MODIFIED						RECLASSIFIED/MODIFIED CLAIMS	
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount and Classification	Debtor	Modified Claim Amount and Classification	Debtor
11-Dec-08	788	I TOUCHLESS HOUSEWARES & PRODUCTS, INC AIIN VIVIAN JIN 551 FOSTER CITY BLVD UNIT M FOSTER CITY, CA 94404		\$12,628.00 (administrative)	Circuit City Stores, Inc. 08-35653	\$12,277.50 (general unsecured)	Circuit City Stores, Inc. 08-35653
05-Dec-08	186	POWER SALES ATTN TONI EVANS 801 N MEADOWBROOK OLATHE, KS 66216		\$3,398.7 (administrative)	Circuit City Stores, Inc. 08-35653	\$3,174.94 (administrative)	Circuit City Stores, Inc. 08-35653

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

EXHIBIT C

CLAIMS TO BE HEARD AT AUGUST 22, 2011 STATUS CONFERENCE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
29-Mar-10	14910	AT&T Corp c/o Cheryl Becker Bankruptcy Dept AT&T Accounts Receivable Center 722 N Broadway 11th Fl Milwaukee, WI 53202		\$16,348.04 (administrative secured)	Circuit City Stores, Inc. 08-35653
23-Dec-10	15190	AT&T Corp c/o James Grudus Esq AT&T Services Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	AT&T Accounts Receivable Center c/o Cheryl Becker Bankruptcy Dept 722 N Broadway 9th Fl Milwaukee, WI 53202	\$26,382.75 (administrative secured)	Circuit City Stores, Inc. 08-35653
23-Dec-10	15191	AT&T Corp c/o James Grudus Esq AT&T Services Inc One AT&T Way Rm 3A218 Bedminster, NJ 07921	AT&T Accounts Receivable Center c/o Cheryl Becker Bankruptcy Dept 722 N Broadway 9th Fl Milwaukee, WI 53202	\$26,382.75 (administrative secured)	Circuit City Stores, Inc. 08-35653
30-Dec-10	15184 / Docket No. 9695	AT&T Julie Quagliano, Esq. Seeger Faughnan Mendicino, P.C. 2620 P Street, NW Washington, D.C. 20007	AT&T Scott Cargill Esq & Joseph A Becht Esq 65 Livingston Ave Roseland, NJ 07068-1791	\$828,253.14 (administrative)	Circuit City Stores, Inc. 08-35653
01-Jun-10	15047	Audrey Soltis c/o Butwinick Donaldson 325 33rd Ave N Ste 104 Saint Cloud, MN 56303		\$485,000.00 (administrative)	Circuit City Stores, Inc. 08-35653
01-Jun-09	13090	Bay State Gas Company Attn Bankruptcy Dept PO Box 2025 Springfield, MA 01102-2025		\$4,677.86 (administrative)	Circuit City Stores, Inc. 08-35653
01-Jul-09	13926	BellSouth Telecommunications Inc Vincent A D'Agostino Esq c/o Lowenstein Sandler PC 65 Livingston Ave Roseland, NJ 07068	AT&T Services Inc Attn James Grudus One AT&T Way Rm 3A218 Bedminster, NJ 07921	\$146,003.58 (administrative)	Circuit City Stores, Inc. 08-35653
29-May-09	13082	Bruce Senator F 99302 PO Box 950 Folsom, CA 95763	Bruce Senator c/o Nancy Lee 10502 Lampson Ave Garden Grove, CA 92840	\$150.00 (priority)	Circuit City Stores, Inc. 08-35653
5/13/10	15028	CALIFORNIA SELF INSURERS SECURITY FUND Louis J. Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	\$23,010,774.00 (general unsecured); \$6,278,351.00 (secured)	Circuit City Stores, Inc. 08-35653
5/13/10	15029	CALIFORNIA SELF INSURERS SECURITY FUND Louis J. Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	\$22,910,774.00 (general unsecured); \$6,278,351.00 (secured)	Circuit City Stores West Coast, Inc. 08-35654

CLAIMS TO BE HEARD AT AUGUST 22, 2011 STATUS CONFERENCE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
29-Jun-09	14120	Commonwealth Edison Company Russell R Johnson III & John M Craig Law Firm of Russell R Johnson III PLC 2258 Wheatlands Dr Manakin Sabot, VA 23103		\$78,569.52 (administrative)	Circuit City Stores, Inc. 08-35653
1/15/09	4756	LaCoursiere, Brian L 4347 Kings Church Rd Taylorsville, KY 40071-7907		\$2,000.00 (priority)	CC Distribution Company of Virginia, Inc. 08-35659
6/30/09	14195	Liberty Mutual Fire Insurance Company and Liberty Mutual Insurance Company Attn Toni Price Jackson Walker LLP 112 E Pecan St Ste 2400 San Antonio, TX 78205		\$125,502.82 (administrative)	Circuit City Stores, Inc. 08-35653
1/30/09	9820	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Properties, LLC 08-35661
1/30/09	9821	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Stores West Coast, Inc. 08-35654
1/30/09	9822	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Abbot Advertising Agency, Inc. 08-35665
1/30/09	9823	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	CC Distribution Company of Virginia, Inc. 08-35659
1/30/09	9824	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Patapsco Designs, Inc. 08-35667

CLAIMS TO BE HEARD AT AUGUST 22, 2011 STATUS CONFERENCE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/30/09	9819	LIBERTY MUTUAL INSURANCE COMPANY LIBERTY MUTUAL FIRE INS CO Michael J. Skeary AVP & Sr Corp Counsel Liberty Mutual Ins Co Legal Dept 175 Berkeley St Mail Stop 07A Boston, MA 02117		\$1,242,307.00 (secured)	Circuit City Stores, Inc. 08-35653
03-Feb-09	10546	McCabe, Michael PO Box B Villa Grande, CA 95486		\$473.25 (priority)	Circuit City Stores, Inc. 08-35653
04-Jun-09	13266	PPL Electric Utilities Corporation Michael A Henry Esq Gross McGinley LLP 33 S 7th St PO Box 4060 Allentown, PA 18105-4060		\$20,585.12 (administrative)	Circuit City Stores, Inc. 08-35653
01-Jul-09	14216	Public Company Accounting Oversight Board Attn Nina Mojiri Azad or Mary Peters 1666 K Street NW Baltimore, MD 20006		\$4,700.00 (administrative)	Circuit City Stores, Inc. 08-35653
01-Jul-09	14332	SBC Global Services Inc c/o Lowenstein Sandler PC Vincent A D Agostino Esq 65 Livingston Ave Roseland, NJ 07068	AT&T Services Inc Attn James Grudus One AT&T Way Rm 3A218 Bedminster, NJ 07921	\$34,979.55 (administrative)	Circuit City Stores, Inc. 08-35653
27-Jan-09	6317	Sensormatic Electronics Corporation c/o Alvin S Goldstein Esq Furr & Cohen PA 2255 Glades Rd Ste 337W Boca Raton, FL 33431		\$108,263.45 (administrative secured)	Circuit City Stores, Inc. 08-35653
30-Jun-09	13947	TFL Enterprises LLC 980 N Michigan Ave Ste 920 Chicago, IL 60611		\$104,986.36 (administrative)	Circuit City Stores, Inc. 08-35653
1/29/09	8540	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Stores West Coast, Inc. 08-35654
1/29/09	8541	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	InterTAN, Inc. 08-35655
1/29/09	8542	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Purchasing Company, LLC 08-35657

CLAIMS TO BE HEARD AT AUGUST 22, 2011 STATUS CONFERENCE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/29/09	8543	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Ventoux International, Inc. 08-35656
1/29/09	8544	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	CC Aviation, LLC 08-35658
1/29/09	8545	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	CC Distribution Company of Virginia, Inc. 08-35659
1/29/09	8546	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Stores PR, LLC 08-35660
1/29/09	8547	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Circuit City Properties, LLC 08-35661
1/29/09	8548	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Orbyx Electronics, LLC 08-35662
1/29/09	8549	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Courchevel, LLC 08-35664
1/29/09	8550	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Kinzer Technology, LLC 08-35663
1/29/09	8551	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Abbot Advertising Agency, Inc. 08-35665

CLAIMS TO BE HEARD AT AUGUST 22, 2011 STATUS CONFERENCE					
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
1/29/09	8552	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Mayland MN, LLC 08-35666
1/29/09	8553	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Patapsco Designs, Inc. 08-35667
1/29/09	8554	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	Sky Venture Corp. 08-35668
1/29/09	8555	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	XSSstuff, LLC 08-35669
1/29/09	8556	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (total claim)	PRAHS, Inc. 08-35670
1/29/09	8539	THE TRAVELERS INDEMNITY COMPANY & ITS AFFILIATES Attn Michael Lynch Travelers One Tower Square 5MN Hartford, CT 06183		\$600,000.00 (secured); unliquidated (priority; additional classes checked)	Circuit City Stores, Inc. 08-35653
19-Dec-08	1331	Toshiba America Consumer Products LLC c/o Leitess Leitess Friedberg & Fedder PC 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117		\$5,293,249.00 (administrative)	Circuit City Stores, Inc. 08-35653
14-Oct-10	15106	Toshiba America Consumer Products LLC c/o Leitess Leitess Friedberg & Fedder PC 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117		\$1,975,587.75 (general unsecured); \$5,293,249.00 (administrative)	Circuit City Stores, Inc. 08-35653
19-Dec-08	1319	Toshiba America Information Systems Inc Attn Steven N Leitess c/o Leitess Leitess Friedberg & Fedder PC 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117	Toshiba America Information Systems Inc 9740 Irvine Blvd Irvine, CA 92618	\$4,786,331.56 (administrative); \$257,427.72 (general unsecured)	Circuit City Stores, Inc. 08-35653